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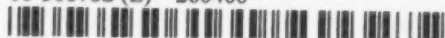
Proposed medium-term plan for the period 2002-2005

Programme 25 **Internal oversight**

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* A/55/50.



Overall orientation

25.1 The overall purpose of the programme is to enhance effectiveness in the implementation of all programmes through continually improved internal control mechanisms within the Organization. The mandate for the programme derives from the responsibility of the Secretary-General as the chief administrative officer of the United Nations, entrusted to him under Article 97 of the Charter of the United Nations. The mandates specific to his responsibility for internal oversight derive from General Assembly resolutions 48/218 B, 53/207, 54/236 and 54/244 and the relevant provisions of the Financial Regulations and Rules of the United Nations. Within the Secretariat, substantive responsibility for the programme is vested in the Office of Internal Oversight Services (OIOS), the scope of whose oversight responsibilities covers the resources and staff of the Organization.

25.2 The strategy for meeting the programme's objectives is based on the need for the Organization to ensure greater compliance with resolutions, regulations, rules and policies; more efficient and effective delivery of the Organization's activities; better results achieved; and the prevention and detection of fraud, waste, abuse, malfeasance or mismanagement. In carrying out its work, the overall approach of the Office is aimed at: (a) enhancing management of both human and financial resources of the Organization; (b) facilitating more transparent assignment of responsibility and accountability; (c) improving the systems of internal control through monitoring compliance of oversight recommendations; and (d) protecting the assets of the Organization.

25.3 The Office would also coordinate its activities with the Board of Auditors of the United Nations and the Joint Inspection Unit in order to ensure adequate internal oversight coverage, while avoiding duplication. In the same manner, the Office would maintain a close working relationship with other inspection and oversight services in the United Nations system.

25.4 The General Assembly provides direction for implementation of this programme.

Subprogramme 1 Central evaluation

Objectives

25.5 The objectives of this subprogramme are: (a) to enable intergovernmental bodies to determine as systematically and objectively as possible the relevance, efficiency, effectiveness and impact of the Organization's activities in relation to their objectives; and (b) to enable the Secretariat and Member States to engage in systematic reflections, with a view to increasing the effectiveness of the main programmes of the Organization by altering their content and, if necessary, reviewing their objectives.

Strategy

25.6 Within OIOS, the substantive responsibility for this subprogramme is vested in the Central Evaluation Unit. The Unit will conduct evaluations that assess the relevance, effectiveness and impact of outputs and activities against the objectives of a programme or subprogramme. The Unit will utilize baseline data and indicators of progress accomplishment to assess programme impact in terms of the objectives and will identify and analyse the factors associated with effectiveness and impact. The Unit will also assist departments and offices in the Secretariat in implementing evaluation recommendations approved by the General Assembly and in developing their own self-evaluation activities. The Unit will conduct workshops and provide training on evaluation at the request of departments and offices, and in other ways support self-evaluation.

Expected accomplishments

25.7 Expected accomplishments would consist of improvements in the relevance, efficiency and effectiveness of the mandated programmes and activities.

Indicators of achievement

25.8 Indicators of achievement would include the number of approved evaluation recommendations implemented by programme managers.

Subprogramme 2

Audit and management consulting

Objective

25.9 The primary objective of the subprogramme is to ensure efficient and effective implementation and management of programmes, activities and operations by programme managers in accordance with the relevant legislative mandates.

Strategy

25.10 Within OIOS, the substantive responsibility for this subprogramme is vested in the Audit and Management Consulting Division. The Division will examine, review and appraise the use of financial resources in order to ensure the implementation of programmes and legislative mandates; ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies; undertake management audits, reviews and surveys to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates; monitor the effectiveness of the systems of internal control of the Organization; and ensure proper stewardship of the Organization's assets and resources. The Division will assist programme managers in strengthening their accountability and internal control framework, through identification of best practices and opportunities presented by the changing circumstances.

Expected accomplishments

25.11 Expected accomplishments would include greater compliance with General Assembly directives, established regulations, rules, policies and procedures; enhancement of transparency and accountability within the Organization; and increased efficiency.

Indicators of achievement

25.12 Indicators of achievement would include (a) the number of audit recommendations implemented by programme managers; (b) savings resulting from implementation of efficient systems and procedures; and (c) level of recoveries of erroneous or unauthorized expenditures.

Subprogramme 3

Central monitoring and inspection

Objective

25.13 The objective of the subprogramme is to enable Member States to determine the level of accomplishment of objectives of the medium-term plan through implementation of activities and services scheduled in the approved programme budget.

Strategy

25.14 Within OIOS, the responsibility for this subprogramme is vested in the Central Monitoring and Inspection Unit. The Unit will monitor changes made during the biennium in the programme of work in the programme budget and, at the end of the biennium, determine the actual progress made towards achieving expected accomplishments through the delivery of final output in comparison with the commitments set out in the programme narratives of the approved programme budget. The Unit will examine whether activities correspond to mandates and the reasons for postponement, reformulation, termination or addition. The Unit will assist programme managers in improving managerial and programmatic efficiency by undertaking ad hoc reviews (inspections) to help them to identify problems affecting the effective and efficient delivery of their outputs. To ensure that recommended corrective measures are implemented, the Unit will conduct follow-up reviews. The Unit will also provide guidelines and best practices on performance reporting to programme managers in order to help them to identify problems affecting the effective and efficient implementation of their work programmes.

Expected accomplishments

25.15 Expected accomplishments would include more effective monitoring by programme managers of implementation of activities; and more timely programme delivery.

Indicators of achievement

25.16 The indicators of achievement would include an increase in the adoption by programme managers of monitoring procedures and work plans to follow progress made towards achieving accomplishments;

and the level of compliance by programme managers with inspection recommendations.

Subprogramme 4 Investigations

Objectives

25.17 The objectives of this subprogramme are to ensure compliance with regulations and rules of the United Nations and to minimize the occurrence of fraud, violations of regulations and rules of the United Nations, mismanagement, misconduct, waste of resources and abuse of authority.

Strategy

25.18 Within the Office, the substantive responsibility is vested in the Investigations Section. The Section will investigate reported allegations of fraud, misconduct, mismanagement, waste of resources, abuse of authority, violations of regulations and rules of the United Nations, and other malfeasance. On the basis of its findings, the Section will recommend the jurisdictional, disciplinary or other corrective action that should be taken. The Section will also assess the potential for fraud and other violations in high-risk operations through the analysis of control systems and recommend action to be taken in order to minimize the risk of occurrence of such violations. Additional activities would include provision of investigative services as appropriate to the funds and programmes of the United Nations on a reimbursable basis.

Expected accomplishments

25.19 Expected accomplishments would include better protection of the Organization's assets and resources and greater compliance with the regulations and rules of the Organization.

Indicators of achievement

25.20 Indicators of achievement would include faster detection of violations; increased demand for investigative services; and increased level of recoveries of financial resources misappropriated.

Legislative mandates

Programme 25 Internal oversight

General Assembly resolutions

48/218 B	Review of the efficiency of the administrative and financial functioning of the United Nations
53/207	Programme planning
54/236	Programme planning
54/244	Review of the implementation of General Assembly resolution 48/218 B
